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Page 1
                 UNITED STATES DISTRICT COURT
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                   SOUTHERN DISTRICT OF OHIO
 2
                        WESTERN DIVISION
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     THE KROGER CO.,
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                    PLAINTIFF,:
                              : CASE NO.: C-1-02-439
 7
          -VS-
 8
     MALEASE FOODS CORP., :
 9
                    DEFENDANT.:
10
              Deposition of JONATHAN D. LIBBERT, CPA,
11
     CFE, a witness herein, taken by the defendant as
12
     upon cross-examination pursuant to the Federal
13
     Rules of Civil Procedure, and pursuant to agreement
14
     and stipulations hereinafter set forth at the
15
16
     offices of Frost, Brown & Todd, LLC, 2200 PNC
     Center, 201 East Fifth Street, Cincinnati, Ohio at
17
     1:48 p.m. on Wednesday, March 3, 2004, before
18
     Britney L. Fisher, a notary public within and for
19
20
     the State of Kentucky.
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22
23
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	Page 6		Page 8
1	back document, and that there were other items that	1	Q. What did he tell you?
2	were furnished to me.	2	A. He told me that was the reason why
3	(Mr. Phillips left the room.)	3	they reduced the rent.
4	Q. Okay. Now, you state here on the	4	Q. What did he say?
5	second page or the page with your opinions if the	5	A. I think I just answered that.
6	lease for the San Marcos property had been renewed	6	Q. You can answer it again. I don't
7	under normal business conditions, basically the	7	know that I heard your answer entirely, but go
8	rent would have been substantially higher, et	8	ahead.
9	cetera. Do you see that?	9	A. He said that's the reason the rent
10	A. Yes.	10	was reduced, because as it states right here on the
11	Q. Did you review the lease?	11	document failure decrease in rent due to failure
12	A. I believe I did.	12	to close.
13	Q. You believe you did or did you?	13	Q. So you're basing your opinion on
14	A. Well, there's a complete copy of my	14	information that Waldvogel gave you; is that
15	file that's here, we can look at the file.	15	correct?
16	Q. I want to know what you remember?	16	A. Well, I did review the documents
17	A. I believe that I did.	17	myself as well.
18	Q. Okay. And what did you determine	18	Q. Okay. And did your review of the
19	when you reviewed the lease with respect to this	19	documents furnish you with any information that you
20	finding?	20	used in your conclusion?
21	A. There was what I call the original	21	A. Well, it was a result of all of the
22	sublease under the renewal for that sublease, that	22	work that I've done, both the conversation and the
23	the monthly rent was a little bit over \$8,200 per	23	review of the documents.
24	month.	24	Q. Okay. Is there anything in the
	Page 7		Page 9
١,	Q. Okay. And, therefore, what did you	1	document that led you to believe that the reason
1 2	conclude?	2	the rent was reduced was dependency of the
3	A. That beginning April 1st of 2003	3	transaction?
4	there was an additional agreement between Kroger	4	A. I would have to go back and look at
5	and the H.E. Butt Company that provided for the	5	the document.
6	payment of \$48,125 per month.	6	Q. Go ahead.
7	Q. Okay. So that's almost a reduction	7	THE WITNESS: Do we have it here?
8	of 50 percent, correct?	8	MR, PHILLIPS: Yeah.
9	A. It's probably about 40 percent.	9	THE WITNESS: Are these the
10	Q. Okay.	10	documents from my file?
111	A. I think it's closer to 50, but my	11	MR. DENNIS: I think so.
12	arithmetic may be wrong.	12	THE WITNESS: I don't see the
13	O. And what was the reason for that	13	document I'm looking for here.
14	reduced rent?	14	(Mr. Phillips left the room.)
	Teuucea Tenti		
		15	BY MR. CINQUE:
15	A. It was my understanding that this was in recognition of, I'll call it, the deal to sell	16	Q. What document are you looking for?
15	A. It was my understanding that this was	16 17	Q. What document are you looking for?A. I'm looking for the document that was
15 16	A. It was my understanding that this was in recognition of, I'll call it, the deal to sell	16 17 18	Q. What document are you looking for? A. I'm looking for the document that was the agreement effective April 1st, 2003.
15 16 17	A. It was my understanding that this was in recognition of, I'll call it, the deal to sell the property not being able to be closed.	16 17 18 19	 Q. What document are you looking for? A. I'm looking for the document that was the agreement effective April 1st, 2003. Q. Is that something that you looked at
15 16 17 18	A. It was my understanding that this was in recognition of, I'll call it, the deal to sell the property not being able to be closed. Q. What's the basis of your	16 17 18 19 20	 Q. What document are you looking for? A. I'm looking for the document that was the agreement effective April 1st, 2003. Q. Is that something that you looked at to form the basis for your conclusion about the
15 16 17 18 19	A. It was my understanding that this was in recognition of, I'll call it, the deal to sell the property not being able to be closed. Q. What's the basis of your understanding.	16 17 18 19 20 21	Q. What document are you looking for? A. I'm looking for the document that was the agreement effective April 1st, 2003. Q. Is that something that you looked at to form the basis for your conclusion about the reduction in rent?
15 16 17 18 19 20	A. It was my understanding that this was in recognition of, I'll call it, the deal to sell the property not being able to be closed. Q. What's the basis of your understanding. A. The basis was conversations with	16 17 18 19 20	 Q. What document are you looking for? A. I'm looking for the document that was the agreement effective April 1st, 2003. Q. Is that something that you looked at to form the basis for your conclusion about the

24

Q. Which people?

A. Primarily Ed Waldvogel.

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24

23 looked at, yes.

Q. You don't have it here?

	Page 10		Page 12
1	A. I don't see it here.	1	A. I think both. I think somebody gave
2	Q. Okay. The annual threshold rate that	2	it to me and it was in the documents.
3	you reflect on your report, did you put those	3	Q. And who's that someone, Waldvogel?
4	quotations around threshold?	4	A. Yes.
5	A. Yes.	5	Q. Now, the \$11 million figure, what
6	Q. Why did you do that?	6	does that represent?
7	A. That's the terminology that Mr.	7	A. I was told that was the selling price
8	Waldvogel used.	8	of the warehouse in San Marcos, Texas.
9	Q. What does it mean?	9	Q. Did you factor in any income tax
10	A. Well, it can mean a couple of	10	consequences in any of these calculations?
11	different things.	11	A. No.
12	Q. What did it mean to you in your	12	Q. So the way you did this is you
13	report?	13	assumed that, if it sold for \$11 million, Kroger
14	A. The rate that was used here was an	14	would have the \$11 million available for
15	attempt to kind of hit the middle ground between	15	investment; is that correct?
16	what Kroger would use when they invested the money	16	A. Yes.
17	to build new properties, and the rates that they	17	Q. Why didn't you consider income tax
18	were paying on current debt.	18	consequences?
19	Q. Twelve percent, is that what you're	19	A. I didn't think it was appropriate.
20	saying?	20	Q. And what made you not think it was
21	A. That's the number that's on this	21	appropriate?
22	piece of paper.	22	A. If Kroger had been able to sell this
23	Q. I'm trying to understand. Explain	23	warehouse when they thought they were going to,
24	the relationship between the so-called threshold	24	they would have had the \$11 million in cash. And
	Page 11		Page 13
1	rate and any calculations to which it applies?	1	they would have been able to invest that money or
2	A. Well, once again, the 12 percent is	2	to pay off the existing debt.
3	sort of the middle ground between what Kroger	3	Q. And when was this money to be
4	normally would achieve in investing new money,	4	available to Kroger as you've just described it?
5	which I believe is around 18 percent.	5	A. I believe it would have been some
6	Q. So you're basing your conclusion on	6	time around April 1st of 2003.
7	the fact that invariably when Kroger has money to	7	Q. And we're sitting here in the
8	invest, it earns a yleld of what?	8	beginning of March of 2004, are there any income
9	A. Well, they have told me it was 18	9	tax consequences involved in the receipt of that
10	percent.	10	\$11 million, as you sit here today?
11	Q. Did you do anything to independently	11	A. I'm not a tax expert, but I'm sure
12	verify that?	12	there would be.
13	A. Not at this time.	13	Q. Okay. You didn't factor in anything
14	Q. Okay. Now, you use the figure \$11	14	for income tax one way or the other, correct?
15	million, do you see that?	15	A. That's correct.
16	A. Yes.	16	Q. In your experience has Kroger ever

17 lost any money on any investment its ever made?

A. I've never had any previous dealings

Q. So what is your assumption then that

Kroger would have earned how much on \$11 million

Q. Okay. And that's based simply upon

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with Kroger.

is it 12 percent?

A. Yes, it is.

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separately.

Q. Where did you get that figure?

for the sale of that property. I believe there

were three different properties in the sale

agreement, and each price was spelled out

did you find it somewhere?

A. I believe that was from a document

Q. Did somebody give you that number or

	Page 14		Page 16
1	the discussion you had with Waldvogel, correct?	1	IN WITNESS WHEREOF, I hereunto set my hand
2	A. Primarily, yes.	2	and official seal of office at Cincinnati, Ohio,
3	MR. CINQUE: All right. That's all	3	this day of , 2004.
4	I have for the witness.	4	
5	MR. DENNIS: Okay.	5	
6	MR. CINQUE: Thank you.	6	
7		7	MY COMMISSION EXPIRES: BRITNEY L. FISHER
8		8	JULY 3, 2005. NOTARY PUBLIC-STATE OF
9		9	KENTUCKY
10		10	
11	JONATHAN D. LIBBERT, CPA, CFE	11	
	JONATHAN D. LIBBERT, OF A, OF L	12	
12	DEPOSITION CONCLUDED AT 2.03 D.M.	13	
13	DEPOSITION CONCLUDED AT 2:03 P.M.	14	
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<u> </u>		\vdash	
١.	Page 15	1	Page 17 UNITED STATES DISTRICT COURT
1 1	CERTIFICATE		SOUTHERN DISTRICT OF OHIO
2	STATE OF KENTUCKY:	2	WESTERN DIVISION
3	: SS	3	THE KROGER CO., : PLAINTIFF,:
4	STATE AT LARGE :	4	-VS- : CASE NO. C-1-02-439
5	I, BRITNEY L. FISHER, the undersigned, a duly	5	MALEASE FOODS CORP., : DEFENDANT.:
6	qualified and commissioned notary public within and	Ι.	= = =
7	for the State of Kentucky, do hereby certify that	6	Britney L. Fisher, a court reporter, first
8	before the giving of his aforesaid deposition, the	7	duly cautioned and sworn, testifies and affirms that JONATHAN D. LIBBERT, CPA, CFE, a witness
9	said JONATHAN D. LIBBERT, CPA, CFE was by me first	8	herein, was notified that the transcript was ready
10	duly sworn to tell the truth, the whole truth and	١,	for review and signature on Wednesday, March 17, 2004 2004, by forwarding a copy of the transcript
11	nothing but the truth; that the foregoing is the	_ً [to Mr. Scott Phillips, Esq.
12	deposition given at said time and place by the said	10	Within thirty-one days (pursuant to Rule
14			(30)E of the Federal Rules of Civil Procedure),
13	JONATHAN D. LIBBERT, CPA, CFE; that said deposition	111	IONATHAND LIBRERT CPA CER a witness herein
		12	JONATHAN D. LIBBERT, CPA, CFE, a witness herein, did not present signature of said deposition.
13 14	JONATHAN D. LIBBERT, CPA, CFE; that said deposition was taken in all respects pursuant to agreement;		JONATHAN D. LIBBERT, CPA, CFE, a witness herein, did not present signature of said deposition. The original transcript is now being
13 14 15	JONATHAN D. LIBBERT, CPA, CFE; that said deposition was taken in all respects pursuant to agreement; that said deposition was taken by me in stenotypy	12 13 14	JONATHAN D. LIBBERT, CPA, CFE, a witness herein, did not present signature of said deposition. The original transcript is now being tendered into the hands of Mr. Robert W. Cinque, Esq.
13 14 15 16	JONATHAN D. LIBBERT, CPA, CFE; that said deposition was taken in all respects pursuant to agreement; that said deposition was taken by me in stenotypy and transcribed by computer-aided transcription	12 13	JONATHAN D. LIBBERT, CPA, CFE, a witness herein, did not present signature of said deposition. The original transcript is now being tendered into the hands of Mr. Robert W. Cinque,
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13 14 15 16 17 18 19 20 21	JONATHAN D. LIBBERT, CPA, CFE; that said deposition was taken in all respects pursuant to agreement; that said deposition was taken by me in stenotypy and transcribed by computer-aided transcription under my supervision; that the transcribed deposition is to be submitted to the witness for his examination and signature; that I am neither a relative of nor attorney for any of the parties to this cause, nor relative of nor employee for any of	12 13 14 15 16 17 18 19 20	JONATHAN D. LIBBERT, CPA, CFE, a witness herein, did not present signature of said deposition. The original transcript is now being tendered into the hands of Mr. Robert W. Cinque, Esq. Further affiant sayeth naught. Britney L. Fisher Sworn to me and subscribed in my presence this day of , 2004. Pamela Sue Spangler Notary Public: State of Ohio

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1	back document, and that there were other items that	1	Q. What did he tell you?
2	were furnished to me.	2	A. He told me that was the reason why
3	(Mr. Phillips left the room.)	3	they reduced the rent.
4	Q. Okay. Now, you state here on the	4	Q. What did he say?
5	second page or the page with your opinions if the	5	A. I think I just answered that.
6	lease for the San Marcos property had been renewed	6	Q. You can answer it again. I don't
7	under normal business conditions, basically the	7	know that I heard your answer entirely, but go
8	rent would have been substantially higher, et	8	ahead.
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10	A. Yes.	10	was reduced, because as it states right here on the
11	Q. Did you review the lease?	11	document failure decrease in rent due to failure
12	A. I believe I did.	12	to close.
13	Q. You believe you did or did you?	13	Q. So you're basing your opinion on
14	A. Well, there's a complete copy of my	14	information that Waldvogel gave you; is that
15	file that's here, we can look at the file.	15	correct?
16	Q. I want to know what you remember?	16	A. Well, I did review the documents
17	A. I believe that I did.	17	myself as well.
18	Q. Okay. And what did you determine	18	Q. Okay. And did your review of the
19	when you reviewed the lease with respect to this	19	documents furnish you with any information that you
20	finding?	20	used in your conclusion?
21	A. There was what I call the original	21	A. Well, it was a result of all of the
22	sublease under the renewal for that sublease, that	22	work that I've done, both the conversation and the
23	the monthly rent was a little bit over \$8,200 per	23	review of the documents.
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2	conclude?	2	the rent was reduced was dependency of the
3	A. That beginning April 1st of 2003	3	transaction?
4	there was an additional agreement between Kroger	4	 A. I would have to go back and look at
5	and the H.E. Butt Company that provided for the	5	the document.
6	payment of \$48,125 per month.	6	Q. Go ahead.
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8	of 50 percent, correct?	8	MR. PHILLIPS: Yeah.
9	A. It's probably about 40 percent.	9	THE WITNESS: Are these the
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12	arithmetic may be wrong.	12	THE WITNESS: I don't see the
13	Q. And what was the reason for that	13	document I'm looking for here.
14	reduced rent?	14	(Mr. Phillips left the room.)
15	A. It was my understanding that this was	15	BY MR. CINQUE:
16	in recognition of, I'll call it, the deal to sell	16	Q. What document are you looking for?
17	the property not being able to be closed.	17	A. I'm looking for the document that was
18	Q. What's the basis of your	18	the agreement effective April 1st, 2003.
	*	19	Q. Is that something that you looked at
19	understanding.	19 20	
	*		to form the basis for your conclusion about the reduction in rent?

A. That was one of the documents that I

Q. You don't have it here?

22

24

23 looked at, yes.

(Mr. Phillips entered the room.)

Q. Which people?
A. Primarily Ed Waldvogel.

22

23

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Page 10 1 A. I don't see it here. 2 Q. Okay. The annual threshold rate that 2 it to me and it was in the documn and the second and the second are that the documn and the second are the	b 10
2 Q. Okay. The annual threshold rate that 2 it to me and it was in the document of the documen	Page 12 somehody gave
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Case 1:02-cv-00439-SSB-TSB

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Page 1
                 UNITED STATES DISTRICT COURT
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                   SOUTHERN DISTRICT OF OHIO
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                        WESTERN DIVISION
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     THE KROGER CO.,
                    PLAINTIFF,:
 6
                              : CASE NO.: C-1-02-439
 7
          -VS-
     MALEASE FOODS CORP.,
 8
 9
                    DEFENDANT.:
10
              Deposition of JONATHAN D. LIBBERT, CPA,
11
     CFE, a witness herein, taken by the defendant as
12
     upon cross-examination pursuant to the Federal
13
     Rules of Civil Procedure, and pursuant to agreement
14
     and stipulations hereinafter set forth at the
15
     offices of Frost, Brown & Todd, LLC, 2200 PNC
16
     Center, 201 East Fifth Street, Cincinnati, Ohio at
17
     1:48 p.m. on Wednesday, March 3, 2004, before
18
     Britney L. Fisher, a notary public within and for
19
20
     the State of Kentucky.
21
22
23
24
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Page 8 Page 6 Q. What did he tell you? 1 back document, and that there were other items that 1 A. He told me that was the reason why 2 were furnished to me. 2 3 they reduced the rent. (Mr. Phillips left the room.) 3 4 O. What did he say? 4 Q. Okay. Now, you state here on the 5 A. I think I just answered that. 5 second page or the page with your opinions if the O. You can answer it again. I don't lease for the San Marcos property had been renewed 6 6 know that I heard your answer entirely, but go 7 under normal business conditions, basically the 8 ahead. rent would have been substantially higher, et 8 9 A. He said that's the reason the rent 9 cetera. Do you see that? was reduced, because as it states right here on the 10 A. Yes. 10 document failure -- decrease in rent due to failure 11 Q. Did you review the lease? 12 to close. 12 A. I believe I did. O. So you're basing your opinion on Q. You believe you did or did you? 13 13 14 information that Waldvogel gave you; is that A. Well, there's a complete copy of my 14 15 correct? file that's here, we can look at the file. 15 A. Well, I did review the documents 16 16 Q. I want to know what you remember? 17 myself as well. 17 A. I believe that I did. Q. Okay. And did your review of the Q. Okay. And what did you determine 18 18 19 documents furnish you with any information that you when you reviewed the lease with respect to this 19 20 used in your conclusion? 20 finding? 21 A. Well, it was a result of all of the 21 A. There was what I call the original work that I've done, both the conversation and the 22 22 sublease under the renewal for that sublease, that 23 review of the documents. the monthly rent was a little bit over \$8,200 per 23 24 Q. Okay. Is there anything in the 24 month. Page 9 document that led you to believe that the reason O. Okay. And, therefore, what did you 1 the rent was reduced was dependency of the 2 2 conclude? 3 transaction? 3 A. That beginning April 1st of 2003 A. I would have to go back and look at 4 4 there was an additional agreement between Kroger 5 5 and the H.E. Butt Company that provided for the the document. payment of \$48,125 per month. 6 Q. Go ahead. 6 THE WITNESS: Do we have it here? Q. Okay. So that's almost a reduction 7 8 MR. PHILLIPS: Yeah. 8 of 50 percent, correct? THE WITNESS: Are these the 9 A. It's probably about 40 percent. 9 10 documents from my file? 10 Q. Okay. 11 MR. DENNIS: I think so. A. I think it's closer to 50, but my 11 THE WITNESS: I don't see the 12 arithmetic may be wrong. 12 document I'm looking for here. 13 O. And what was the reason for that 13 14 (Mr. Phillips left the room.) 14 reduced rent? A. It was my understanding that this was 15 BY MR. CINQUE: 15 Q. What document are you looking for? 16 in recognition of, I'll call it, the deal to sell 16 A. I'm looking for the document that was the property not being able to be closed. 17 17 the agreement effective April 1st, 2003. 18 18 Q. What's the basis of your Q. Is that something that you looked at 19 understanding. 19 20 to form the basis for your conclusion about the A. The basis was conversations with 20 21 reduction in rent? 21 people from Kroger. A. That was one of the documents that I 22 (Mr. Phillips entered the room.) 22 Q. Which people? 23 looked at, yes. 23 24 Q. You don't have it here? A. Primarily Ed Waldvogel. 24

			<u></u>
	Page 10		Page 12
1	A. I don't see it here.	1	A. I think both. I think somebody gave
2	Q. Okay. The annual threshold rate that	2	it to me and it was in the documents.
3	you reflect on your report, did you put those	3	Q. And who's that someone, Waldvogel?
4	quotations around threshold?	4	A. Yes.
5	A. Yes.	5	Q. Now, the \$11 million figure, what
6	Q. Why did you do that?	6	does that represent?
7	A. That's the terminology that Mr.	7	A. I was told that was the selling price
8	Waldvogel used.	8	of the warehouse in San Marcos, Texas.
9	Q. What does it mean?	9	Q. Did you factor in any income tax
10	A. Well, it can mean a couple of	10	consequences in any of these calculations?
11	different things.	11	A. No.
12	Q. What did it mean to you in your	12	Q. So the way you did this is you
13	report?	13	assumed that, if it sold for \$11 million, Kroger
14	A. The rate that was used here was an	14	would have the \$11 million available for
15	attempt to kind of hit the middle ground between	15	investment; is that correct?
16	what Kroger would use when they invested the money	16	A. Yes.
17	to build new properties, and the rates that they	17	Q. Why didn't you consider income tax
18	were paying on current debt.	18	consequences?
19	Q. Twelve percent, is that what you're	19	 A. I didn't think it was appropriate.
20	saying?	20	Q. And what made you not think it was
21	A. That's the number that's on this	21	appropriate?
22	piece of paper.	22	A. If Kroger had been able to sell this
23	Q. I'm trying to understand. Explain	23	warehouse when they thought they were going to
24	the relationship between the so-called threshold	24	they would have had the \$11 million in cash. An
		_	
1	Page 11 rate and any calculations to which it applies?	1	Page 13 they would have been able to invest that money or
2	A. Well, once again, the 12 percent is	2	to pay off the existing debt.
3	sort of the middle ground between what Kroger	3	Q. And when was this money to be
4	normally would achieve in investing new money,	4	available to Kroger as you've just described it?
5	which I believe is around 18 percent.	5	A. I believe it would have been some
6	Q. So you're basing your conclusion on	6	time around April 1st of 2003.
7	the fact that invariably when Kroger has money to	1	Q. And we're sitting here in the
8	invest, it earns a yield of what?	8	beginning of March of 2004, are there any income
9	A. Well, they have told me it was 18	9	tax consequences involved in the receipt of that
10	percent.	10	\$11 million, as you sit here today?
11	Q. Did you do anything to independently	11	A. I'm not a tax expert, but I'm sure
12	verify that?	12	there would be.
13	A. Not at this time.	13	Q. Okay. You didn't factor in anything
14	Q. Okay. Now, you use the figure \$11	14	for income tax one way or the other, correct?
15	million, do you see that?	15	A. That's correct.
16	A. Yes.	16	Q. In your experience has Kroger ever
	Q. Where did you get that figure?	17	lost any money on any investment its ever made?
17 18	A. I believe that was from a document	18	A. I've never had any previous dealings
18	for the sale of that property. I believe there	19	with Kroger.
20	were three different properties in the sale	20	Q. So what is your assumption then that
	agreement, and each price was spelled out	21	Kroger would have earned how much on \$11 million
21 22	· ·		G
12%	a a manada live	77	ie it 17 nercent?
	separately.	22	is it 12 percent?
23 24	separately. Q. Did somebody give you that number or did you find it somewhere?	22 23 24	A. Yes, it is. Q. Okay. And that's based simply upon

1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24	Page 14 the discussion you had with Waldvogel, correct? A. Primarily, yes. MR. CINQUE: All right. That's all I have for the witness. MR. DENNIS: Okay. MR. CINQUE: Thank you. JONATHAN D. LIBBERT, CPA, CFE DEPOSITION CONCLUDED AT 2:03 P.M.		Page 16 IN WITNESS WHEREOF, I hereunto set my hand and official seal of office at Cincinnati, Ohio, this day of , 2004. MY COMMISSION EXPIRES: BRITNEY L. FISHER JULY 3, 2005. NOTARY PUBLIC-STATE OF KENTUCKY
1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24	Page 15 CERTIFICATE STATE OF KENTUCKY: : SS STATE AT LARGE: I, BRITNEY L. FISHER, the undersigned, a duly qualified and commissioned notary public within and for the State of Kentucky, do hereby certify that before the giving of his aforesaid deposition, the said JONATHAN D. LIBBERT, CPA, CFE was by me first duly sworn to tell the truth, the whole truth and nothing but the truth; that the foregoing is the deposition given at said time and place by the said JONATHAN D. LIBBERT, CPA, CFE; that said deposition was taken in all respects pursuant to agreement; that said deposition was taken by me in stenotypy and transcribed by computer-aided transcription under my supervision; that the transcribed deposition is to be submitted to the witness for his examination and signature; that I am neither a relative of nor attorney for any of the parties to this cause, nor relative of nor employee for any of their counsel, and have no interest whatever in the result of the action.	5 6 7 dd 8 h fr 6 9 2 td 10 11 CJ 13 td E 15 16 17	UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF OHIO WESTERN DIVISION THE KROGER CO. PLAINTIFF. VS. : CASE NO. C-1-02-439 (ALEASE FOODS CORP., : DEFENDANT.: Britney L. Fisher, a court reporter, first uly cautioned and sworn, testifice and affirms nat JONATHAN D. LIBBERT, CPA, CFE, a witness erein, was notified that the transcript was ready or review and signature on Wednesday, March 17, 004 2004, by forwarding a copy of the transcript o Mr. Scott Phillips, Esq. Within thirty-one days (pursuant to Rule 30)E of the Federal Rules of Civil Procedure), ONATHAN D. LIBBERT, CPA, CFE, a witness herein, id not present signature of said deposition. The original transcript is now being endered into the hands of Mr. Robert W. Cinque, isq. Purther affiant sayeth naught. Britney L. Fisher worn to me and subscribed in my presence this day of , 2004. Pamela Sue Spangler Notary Public: State of Ohio My commission expires: April 29, 2007